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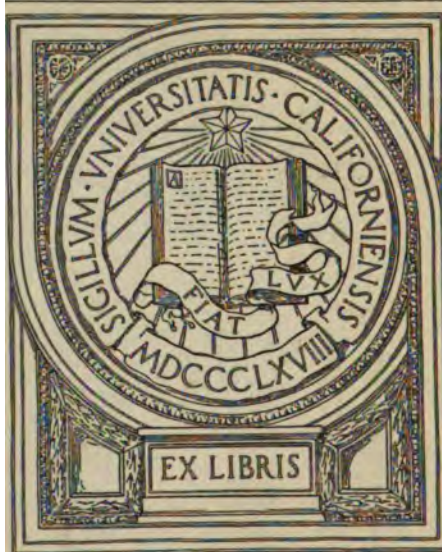
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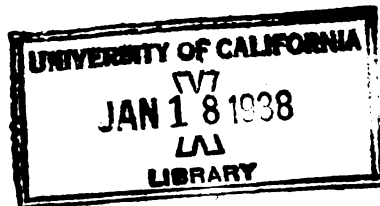
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**BULLETIN NO 1**



# Forestry and Forest Preservation in Alabama



Issued by the  
**STATE COMMISSION OF FORESTRY**

Consisting of

B. B. Comer, Governor, Chairman.

J. A. Wilkinson, Commissioner of Agriculture.

John H. Wallace, Jr., State Game and Fish Commissioner, Secretary.

J. B. Powell, Tax Commissioner.

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Montgomery, Alabama

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AIRPORT  
EXCHANGE

*TO THE PEOPLE OF ALABAMA:*

The preservation of the natural resources of a State depends entirely upon the interest the citizens take in the State's welfare. In the evolution of time, conditions are constantly changing, like unto the shifting of the sands of the sea shore. Every new condition presented should be boldly met and looked squarely in the face, and every problem should be fearlessly analyzed and a solution reached that will eventuate in the ultimate good of the whole commonwealth.

*OUR PRIMEVAL FORESTS.*

When America was first discovered, the western hemisphere was practically a wilderness of boundless forests. The magnificent and luxurious timber growth of this continent, for practical and utilitarian purposes, was rivalled by none ever found on the globe. In the course of time, the settlers laid waste the proud monarchs of the forest, using some of the timber to erect their homes, while millions of dollars worth of logs were burned during the process of clearing the land for cultivation. As westward the star of empire wended its unrelenting way, the pioneer, axe in hand, continued the devastation of the primeval forests, always cutting down, and replacing none.

*THE RECKLESS DESTRUCTION OF TIMBER.*

In after years when this hemisphere became well populated, the demand for lumber was so great that vast tracts of virgin forests were bought up, and the saw mills utilized vast areas of useful timber trees. The supply of trees at the inception of this crusade for lumber seemed so great that no thought was given to the future. Had the forests been cut with the view of leaving trees that would some day make lumber the time would never come

when the timber supply, for saw milling purposes, would be entirely exhausted. But in their unreasoning desire for gain, these corporations evidenced no thought for the future and have left in their wake a tractless waste, in many instances, as denuded of trees as is the Sahara Desert.

### THE IMPORTANCE OF FOREST PRESERVATION.

So startling has become the conditions relative to our future lumber supply that the whole country has awakened to the reality that unless a speedy halt is called, and unless people demonstrate some activity looking to the propagation of useful timber trees, that the time must inevitably come when a timber famine will exist in the United States.

### THE PROBLEM FOR THE FUTURE.

Aside from this, scientific investigation has disclosed the fact that the destruction of the forests causes drouths and likewise floods. The whole nation is turning toward the idea of establishing vast forest reserves to protect the heads of the rivers. It has been found that the destruction of the forests causes the water to rush rapidly down the hillsides, thence into the creeks, on to the rivers, causing floods and great destruction to life and property. Were the forests left standing at the heads of rivers, the water would gently soak in through the leaves and rich loam and would distribute itself gradually into the streams. Floods fill up the channels of rivers causing sand-bars, which result in a detriment to navigation.

The virgin forests must inevitably be cut away, so great is the demand for lumber, hence the problem which now confronts the people of Alabama is the care of the growing second growth timber, and a practical plan by which

they can engage in the art of growing useful timber or forest trees. The greatest damage done to young timber is caused by forest fires.

### FIRES DESTROY FORESTS.

It has been customary for years to burn the forests with the idea that it may make spring and summer grazing better, but this has long since been proven to be a veritable fallacy. Whenever a forest fire sweeps through a piece of woods, it destroys every prospective tree to the age of four years. Hence if we were to have the forest fires only quadrennially, there would be no future increase in the supply of timber.

### HOW TO FIGHT FOREST FIRES.

When once a fire has spread, where much dead and down timber makes it very hot, it is almost impossible to check it. When this is the case, additional help should be summonsed and it should be checked at all hazards. In a damp heavy forest, fire usually travels slowly, and a few men if persistent may keep it in check by trenching, even though they may not extinguish it, and must continue the watch until rain falls. In dry open woods, fire travels faster and it is often best to go some distance to open ground and set back fires there. In handling back-fires, great care is needed to avoid useless burning. The night time or early morning is best time to work whenever any choice exists, for nearly all forest fires die down more or less during the cool of the night, and flare up again during the heat of the day. It would be well to bear the following general principles in mind:

Protect the valuable timber, rather than the brush or waste.

Never leave a fire until it is entirely out.

Young sapplings suffer more than old matured timber.

Surface fires in open woods, though not dangerous to old timber, does great harm by killing seedlings.

A fire rushes up hill, crosses crests slowly, and is more or less checked in travelling down. Therefore, if possible, use the crest of a ridge and the bottom as lines of attack.

A good trail, a road or a stream often checks a fire. Use them whenever possible.

Dry sand or earth thrown on a fire is usually effective as water and is much easier to get.

A little thinking often saves labor and makes work successful.

Ill-planned efforts suggested in haste and excitement rarely lead to success.

### THE FORESTRY LAWS OF ALABAMA.

Appreciating the fact that the minds of the people of Alabama should be directed toward the economic worth of the forests of the State, the Alabama Legislature, at the extraordinary session enacted a law creating a State Commission of Forestry and providing that the said Commission, from time to time, inquire into and publish annual reports upon the forest conditions in Alabama with reference to the preservation of forests, the effect of the destruction of forests upon the welfare of the State and all matters pertaining to the subject of forestry, and to promote so far as they may be able a proper appreciation in this State of the benefits to be derived from forest preservation.

The Governor is authorized upon the recommendation of the Commission of Forestry to accept gifts of land to the State and same to be held, and administered by the Commission of Forestry as State reserves to be so used as to demonstrate the practical utility of timber culture.



## TIMBER CULTURE ENCOURAGED.

In order to encourage the practice of forest culture in this State, when the owner or owners of any land which has been denuded of trees or any other land, the assessed value of which shall not at the time of application exceed the sum of five dollars per acre, shall contract in writing with the commission of forestry to plant or grow upon the said land suitable, and useful timber trees, and to protect the said land from fire; to maintain the trees so planted or grown upon it in a live and thrifty condition for ten years, to cut or remove from said land within that time no tree or trees except as permitted in the said contract; it shall be lawful for the State Tax Commission upon recommendation of the Commission of Forestry to exempt said land from taxation for a period of ten years.

## THE ENFORCEMENT OF THE LAWS.

As an axiomatic fact, no law is automatic. In order to give force and effectiveness to any statute, there must be a specially constituted service designated to enforce it. Hence the county game and fish wardens already provided for by existing laws are declared forest wardens, whose duty it is to enforce the forestry laws of this State. Likewise all sheriffs, deputy sheriffs, constables, marshalls, justices of the peace and other peace officers in this State are declared ex-officio deputy forest wardens and are charged with the enforcement of the forestry laws of this State.

## THE DUTY OF FOREST WARDENS.

It is the duty of the forest wardens to protect State forest reserves; to see that all forest rules, laws and regulations are enforced; to report any violations of the

law to the secretary of the commission of forestry; to assist in apprehending and prosecuting offenders and to make an annual report as to the forest conditions in their respective counties. When any forest warden shall see or have reported to him a forest fire, it is his duty to repair immediately to the scene of the fire and summons such persons and means as in his judgment may seem expedient and necessary to extinguish the fire.

#### COMPENSATION OF FOREST WARDENS.

The courts of county commissioners or boards of revenue of this State are authorized to appropriate a sum not exceeding \$250 annually to be paid quarterly as salary and compensation of the forest wardens.

#### UNLAWFUL TO SET FIRE TO FORESTS.

It is unlawful for any individual or corporation to maliciously or with intent to set fire or cause to be set fire to any woods, brush, grass, grain, or stubble land, not their own. Upon conviction for this offense, a fine shall be imposed not less than \$25.00 and not more than \$200. It is an offense for any person, firm or corporation to set fire or to procure to be set on fire any woods, logs, brush, weeds or grass upon their own land without giving adjacent landowners five days written notice, and unless all possible care and precaution has been taken to prevent the spread of fires. Fires often occur from the escape of sparks from engines and hence all logging, and railroad locomotives and threshing engines operated in or near forests, or brush which do not use all as fuel must be equipped with appliances to prevent the escape of fire or sparks from the smoke-stacks.

## JUSTICES OF THE PEACE GIVEN JURISDICTION OF OFFENSES ARISING UNDER FORESTRY LAWS.

Justices of the peace are given final jurisdiction of all offenses under the forest law.

## UNLAWFUL TO ATTACH ANY ELECTRIC WIRE TO TREES.

It is unlawful for any electric lighting or power company to attach any wires or other lighting appliances to any tree along any street of any town or city in this State. In towns and cities where electric lighting companies have wires attached to trees, they are required to remove same within ninety days from Nov. 30, 1907.

## FOREST RESERVE FUND CREATED.

All monies derived from fines for the violations of the provisions of the forest laws together with any monies obtained from the State forest reserves are required to be paid into the State treasury and to be placed to the credit of the forest reserve fund, which can only be expended for the purpose of forest protection, and extension under the direction of the State Commission of Forestry. All fines, forfeitures and penalties arising under the forest law must be paid in cash,

## THE APPALACHIAN FOREST RESERVE.

Recognizing the necessity of the government to acquire the authority in this State with the view of establishing the Appalachian forest reserve, the Alabama Legislature has consented for the federal government to purchase or otherwise acquire such land in Alabama as may be needed for the establishment of the national forest reserve. The State, however, retaining concurrent juris-

diction with the United States in and over such lands so far that civil process in all cases and such processes as may issue under the authority of the State against any person charged with the commission of any crime within the jurisdiction of the State. This legislation, a synopsis of which has just been set forth, forms the basis of the work the Commission of Forestry.

### REFRAIN FROM FIRING FORESTS.

The people are urged never to burn any forest, brush or stubble recklessly or wantonly. The attention of our citizens is directed to the impending hardships that will be entailed upon us in the event our timber supply becomes fully exhausted. All lands that are vacant or idle which are not susceptible of cultivation should be allowed to grow up in trees, and these trees should be so protected that within the course of a few years they will develop into such sizes as to be valuable for lumber purposes.

### LET US LOOK TO THE FUTURE.

Stupid indeed is the man who lives only in the present with no thought of the future, when by the exercise of introspection, posterity can have for its birthright, blessings which nature in its wisdom has so amply provided.

### CONCLUSION.

The large saw mills must inevitably go out of existence because of the fact that the supply of timber to keep them running will have been exhausted. The forestry laws of Alabama were, therefore, enacted for the purpose of encouraging the farmers and land-owners of the State to take care of their growing timber in order that a sufficient amount could be constantly at hand to supply

the local saw mills that serve to furnish lumber to local communities. In a few years, large quantities of lumber will be imported into this country and the import duty alone will be in excess of the price of lumber now. Hence it is of imperative importance to those who are so situated that they can convert a portion of their lands into forest reserves, that they do so. Under no circumstances, should any growing timber be burned or cut down unless absolutely necessary.

The Commission of Forestry hopes that by directing the attention of the citizens of Alabama to a few primary principles of forest preservation that an interest will be inspired that will cause our people to seek information relative to the value of timber culture and preservation, being confident that when such is done, that the minds of the people will be fully awakened, and that prompt action will be taken that will guarantee the coming generations at least a remnant of the magnificent forests that were the heritage of the fathers.



## SOME SUGGESTIONS TO THE OWNERS OF FOREST LAND IN ALABAMA.

The State of Alabama is vitally interested in the progress of the lumber industry and its future prospects. Over 70 per cent. of the State is wooded, and in 1900 Alabama was one of the leading States in the production of lumber. Since then, however, the State has shown a gradual decline in lumber production, and the total cut of 1906 showed a decrease of as much as 7.9 per cent. under the cut of 1900. This marked falling off is due to the exhaustion of the supply of virgin timber. This, of course, would not be a serious matter if Alabama could draw on nearby States for its lumber, but the most recent statistics show that the supply of virgin timber is being rapidly depleted all over the country, and that at the present rate of consumption the timber supply of the United States will not last more than 30 years unless concerted and energetic action is taken to conserve our forest resources.

The cutting of the stands of large, first-growth timber makes the smaller second growth of much greater importance than it has been in the past. The day of the large log is gone. The future lumber supply must be cut from small trees and wood-working industries must be content with a much smaller percentage of clear lumber. This is because it takes centuries to produce timber of large diameters and a high percentage of clear lumber. In the future the demand for lumber will be so great that it will not pay to wait for the trees to obtain large size and clear themselves of branches. Hence the question of encouraging second-growth timber becomes one of vital interest. All areas which will not yield profitable returns as farm lands should be encouraged to grow up to timber.

Very simple methods will secure excellent stands of young timber. The climate of Alabama is so favorable

to tree growth that the great trouble is not so much to extend the forest as it is to keep the forest from encroaching upon farm land. Therefore, the problem is much simpler of solution than in the more arid parts of the United States where tree growth has to contend against great odds. An abandoned field will soon be covered with a thrifty growth of young trees if fire and cattle are kept out. So much has been said about the damage done to forests by fires that it hardly seems necessary to enlarge upon this topic. The old idea that it was necessary to burn off the forest floor in order to keep the underbrush from sapping the life of the trees has been discarded. Every one knows that while such ground fires clean out cat-briers and weeds a great many young trees are also destroyed. Fires, of course, do the greatest damage in young timber, and it is impossible to start a stand of young trees where fires are frequent. The saplings are so close to the ground that even though the fire starts on the ground it quickly jumps to the tops and scorches the green limbs. Although it was a common practice a few years ago to run cattle in the woods, it does not now pay to do so except with scrub stock which scarcely pay for their keep. Cattle cannot be expected to pick up enough in the woods to keep fat. Moreover, the preservation of the forest and grazing are generally incompatible. Stock eat up young hardwood seedlings and trample down the young coniferous trees which are too prickly to be eaten. Evidence of this can be observed along every country road. In the right of way where cattle are allowed to graze at will few trees come up, although the road may be lined on each side with large trees. Just over the fence, however, the seed from these trees take root and a dense stand of seedlings is usually found where grazing is prohibited.

One of the very common faults in private woodlands is that the owner has no conception of the proper form which he should strive to make his trees attain. The

ideal forest tree is one with a short, bushy crown and a long, clear pole. This is, of course, entirely at variance with the aim of the landscape gardener. He wants a long crown and very little clear length, but clear length is what produces good lumber, and the aim of forest management is to produce on a given area the greatest amount of merchantable timber. However, although the absence of branches gives the greatest amount of clear lumber, pruning is generally too costly, and in the case of green branches it weakens the tree. The removal of green branches from a tree is very similar to the cutting off of a man's leg. It is sometimes necessary, but the man never walks as well afterwards. Dead limbs, however, may be removed without danger of sapping the vitality of the tree or allowing fungi to enter, but care should be taken not to injure the bark around them.

Many years before a stand of young trees has attained merchantable size a great deal can be done to improve it by removing the trees which are not growing thriftily. All misshapen and diseased trees should be cut. Trees of valuable species which have been overtopped should also be taken out, because they are growing at a very slow rate and are using the root space which might better be utilized by more thrifty individuals. These thinnings will often yield enough material for posts, poles, and firewood to make the woodland give returns even before the greater part of the timber is large enough to cut. Thinnings should be made frequently and not too heavily. There will be no danger of overcutting if the woodsman remembers that a tree should only be removed if the crowns of those left standing will close up again within a few years and completely shade the ground.

The best time to cut will depend upon many factors, among which are the size and quality of the timber to be produced, the rate of tree growth, and the local demand. It should be remembered, however, that the value of timber is increasing so rapidly at the present time



that in some cases it will pay to leave the timber uncut, even if it is mature. For example, the value of yellow pine lumber per thousand feet has increased 77 per cent. since 1899, and the value of stumpage even more rapidly. This is a much higher rate than any other equally safe investment would pay. Mature timber is a very valuable asset because it cannot be easily stolen, or, in this region, materially damaged by fire.

Alabama may be roughly divided into three forest regions. Along the low-lying Coastal Plains pines are the most common species. Excellent stands of second-growth timber can be secured in this region by keeping fires from the areas to be reforested. In many places the river bottoms, although the soil is exceptionally fertile, cannot be cultivated on account of the frequent floods. These lands, however, will yield almost as large returns by keeping them wooded as from farm crops. In the Piedmont Plateau region between the Coastal Plain and the southern extension of the Appalachian Mountains there are a great many hillsides which are too steep to cultivate. These may be most profitably left wooded. Pine is here the most abundant kind of tree also. The mountainous northern part of Alabama is not suited to agriculture except in a few of the valleys, so that the greater part of this section can best be devoted to the raising of timber. The hardwoods which occur there, while generally not so rapid growing as the pines of the Piedmont Plateau and the Coastal Plain, reproduce as abundantly and yield lumber of very fine quality. The increasing scarcity of timber is making the retention of these lands in their wooded condition a more and more profitable investment. This very general discussion of the different types of woodland in Alabama does not attempt to give anything more than the merest outline. It is out of the question to give detailed information which will fit the varying conditions. Every woodlot is a separate problem by itself.

The United States Forest Service will assist the people of Alabama in the management of their timberlands by detailing forest officers to make examinations and prepare plans. Full information with regard to the method of co-operation between private owners and the Forest Service will be furnished upon application to the Forester, Forest Service, Washington, D. C.

The results that may be expected from the conservative management of woodlands may be briefly summarized as follows: Alabama, by reason of its favorable climate and rapidly growing tree species, has a marked advantage in the coming timber famine. With proper care the people of the State can easily supply their own needs and may even furnish a great deal of timber for outside consumption. Everything seems to indicate that the business of growing timber is going to be one of the most profitable in which the people of Alabama can engage. In addition the preservation of the woodlands upon the headwaters of the streams in the northern part of the State will also conserve the water resources. These are destined to play a rôle of increasing importance when the exhaustion of our coal supply and the decrease of our forest resources make electricity derived from water power our main reliance for heat and power.



No. 90.)

AN ACT

(H. 67.

To provide for the protection of the forests of Alabama, to establish and create a State Commission of Forestry to consist of the Governor, a member of the State Tax Commission, the State Game and Fish Commissioner, the Commissioner of Agriculture and Industries, a member of the United States Forest Service, the Professor of Forestry in the Alabama Polytechnic Institute and one practical lumberman, to declare the County Game and Fish Wardens, Forest Wardens; to declare Constables, Justices of the Peace, Sheriffs and Deputy Sheriffs, ex-officio Forest Wardens, and to provide for the appointment of Deputy Forest Wardens by the Governor; to exempt from taxation for a period of ten years land which shall be planted in trees; to appropriate the sum of Five Hundred Dollars annually for the purpose of carrying out the provisions of this act; to create a Forest Reserve Fund, and to provide for the payment of all fines, forfeitures and penalties arising under the provisions of this act into said fund.

Section 1. *Be it enacted by the Legislature of Alabama,* That there is hereby created and established a State Commission of Forestry to consist of the Governor, a member of the State Tax Commission, the State Game and Fish Commissioner, the Commissioner of Agriculture and Industries, one practical lumberman engaged in the manufacture of lumber in this State who shall be appointed by the Governor to serve for a term of five years, a member of the United States Forest Service, to be recommended by the Forester of said Forest Service, and the Professor of Forestry in the Alabama Polytechnic Institute. The members of said Commission shall serve without compensation or expense to the State.

Sec. 2. That the Governor as ex-officio chairman of

the Commission of Forestry, shall call a meeting of said Commission within thirty days after the approval of this act at which meeting there shall be elected from their number a Secretary, who shall perform the duties usually imposed upon such officer. The Commission shall meet at least twice in each year in the City of Montgomery, and at such other times and places as the Governor may designate.

Sec. 3. That it shall be the duty of the Commission provided for in Section 1 of this act, to inquire into, and publish annually a report upon the forest conditions in Alabama, with reference to the preservation of forests, the effects of the destruction of forests upon the welfare of the State, and all other matters pertaining to the subject of forestry, and to promote, so far as they may be able, a proper appreciation in this State of the benefits to be derived from forest preservation. It shall further be their duty to report to each session of the Legislature the results of their investigations and to recommend desirable legislation with reference to forestry, and to perform such other duties as may be imposed upon them by this or other acts relating to forest preservation.

Sec. 4. And the Governor is authorized, upon the recommendation of the said Commission of Forestry to accept gifts of land to the State, the same to be held and administered by the Commission of Forestry as State Forest Reserves and to be so used to demonstrate the practical utility of timber culture. Such gifts must be absolute, except for the reservation of all mineral and mining and mining rights over and under said land, and a stipulation that they shall be administered as State Forest Reserves; and the Attorney General is hereby directed to see that all deeds of gifts or other grants to the State of lands mentioned above are properly executed before the gift is accepted.

Sec. 5. That in order to encourage the practice of forest culture in this State, when the owner or owners of

any land which has been denuded of trees, or any other land the assessed value of which shall not at the time of application exceed the sum of five dollars per acre, shall contract in writing with the Commission of Forestry to plant or grow upon the said land suitable and useful timber trees in such manner as they shall prescribe to protect the said land from fire and to maintain the trees so planted or grown upon it in a live and thrifty condition for a period of ten years, and to cut or remove from the said land within that time, no tree or trees except as permitted in the said contract; it shall be lawful for the State Tax Commission and they are hereby authorized, upon the recommendation of the Commission of Forestry, to exempt such land from taxation for the period of ten years next thereafter in which the said land is to be so maintained. At the end of said ten years, or at any time within that period that the owner or owners of said land shall fail to maintain it in all respects according to the written agreement entered into by him and upon which the said land is exempted from taxation, the said land shall be restored to the tax roll and shall be taxed the same as other similar lands.

Sec. 6. That the County Game and Fish Wardens already provided for by existing laws, be and they are hereby declared and designated, Forest Wardens, whose duty it shall be to enforce the forest laws of this State and to carry out the provisions of this and other acts relating to forest preservation. They shall, while holding said office, possess and exercise all the authority held and exercised by constables under the statute of this State, so far as arresting and prosecuting persons for all violations of any of the laws, rules and regulations enacted for the protection of forests in this State, or for the protection of the Game and Fish contained therein.

Sec. 7. That all sheriffs, deputy sheriffs, constables, marshals, justices of the peace and other peace officers in this State, are hereby declared ex-officio Deputy Forest

Wardens, who shall enforce all forest laws of this State, and shall have the same powers vested in the Forest Wardens by the provisions of this act. And the Governor may, on the recommendation of the Commission of Forestry, appoint as Deputy Forest Wardens, any persons who may so desire to act without compensation.

Sec. 8. That it shall be the duty of the Forest Wardens to enforce all forestry laws of this State, to protect the State Forest Reserves, and to see that all forest laws, rules and regulations are enforced; to report any violations of law to the Secretary of the Commission of Forestry as soon as practicable after its occurrence; to assist in apprehending and prosecuting offenders, and to make an annual report to him as to forest conditions in their respective counties. When any Forest Warden shall see or have reported to him, a forest fire, it shall be his duty to repair immediately to the scene of the fire, and to summon such person and means as in his judgment seem expedient and necessary to extinguish said fire.

Sec. 9. That the Courts of County Commissioners, or Boards of Revenue of this State, be and they are hereby authorized to appropriate a sum not exceeding two hundred and fifty dollars annually, to be paid quarterly as salary and compensation to the Forest Warden of the county in which said County Commissioners or Boards of Revenue hold office.

Sec. 10. That every individual or corporation that wilfully, maliciously or with intent sets on fire, or causes or procures to be set on fire, any woods, brush, grass, grain or stubble on lands not their own, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than twenty-five or more than two hundred dollars, or imprisonment for not less than thirty days or more than one year, or both such fine and imprisonment.

Sec. 11. That it shall be unlawful for any person,

firm or corporation, as land owner, to set fire to or procure another to set fire to any woods, logs, brush, weeds, grass or clearing upon their own land without giving adjacent land owners five days written notice unless they shall have taken all possible care, and precaution against the spread of such fire to other lands not their own by previously having cut and piled the same, or carefully cleared around the land which is to be burned, so as to prevent the spread of such fire. Provided, the provisions of this act shall not apply to the burning of brush in clearing new ground for the purpose of cultivation.

Sec. 12. That logging and railroad locomotives, donkey or threshing engines and other engines and boilers operated in, through and near forest of brush, which do not burn oil as fuel shall be provided, with appliances to prevent the escape of fire, and sparks from the smoke stacks thereof, and with devices to prevent the escape of fire from ashpans and fire boxes. Failure to comply with these requirements shall be a misdemeanor, punishable upon conviction by a fine of not less than Ten nor more than One Hundred Dollars for each and every offense thus committed. Provided the escape of fire accidentally from engines equipped with the standard appliance to prevent the escape of fire shall not constitute an offense against this section.

Sec. 13. That justices of the peace shall have jurisdiction to hear and determine all cases and prosecutions originating under the provisions of this act, and to impose and collect fines, not exceeding the amount of One Hundred Dollars, and of holding the offender under proper bail if necessary for hearing before the Circuit Court of Concurrent jurisdiction, committing them to the county jail upon such hearing, if required bail is not furnished. It shall be the duty of the Solicitors of the several counties to prosecute all violators of the provisions of this act.

Sec. 14. That it is hereby made unlawful for any

Electric Lighting or Power Company to attach any wires or other lighting appliances to any tree along any street of any town or city in this State, and in towns and cities where such wires and lighting appliances are already attached to trees, the persons, firms or corporation owning the same be and they are hereby required to remove the same within ninety days after the approval of this act, and it shall be unlawful for any person, firm or corporation to cut or mutilate any trees along any street in any town or city in this State without the consent and approval of the Mayor or of such authority as he may designate. Any person, firm or corporation violating any of the provisions of this section, shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than Twenty-five nor more than One Hundred Dollars for each and every offense so committed.

Sec. 15. That all moneys received as penalties from fines, for violations of the provisions of this act, together with any money obtained from the State Forest Reserves, shall be paid into the State Treasury and placed to the credit of the Forest Reserve Fund, which fund is hereby created. And the moneys in said fund that may subsequently be paid in, are hereby appropriated for the purpose of forest protection, management, replacement and extension, under the direction of the State Commission of Forestry, payable on requisition of the Secretary of the Commission of Forestry when approved by the Governor.

Sec. 16. That all fines, forfeitures and penalties arising under the provisions of this act, shall be paid in cash, that is to say, in currency of the United States of America.

Sec. 17. That there is hereby appropriated the sum of Five Hundred Dollars annually for the purpose of carrying out the provisions of this act and for the payment of the incidental expenses of the Commission of Forestry.



Payable on the requisition of the Secretary of the Commission of Forestry when approved by the Governor.

Sec. 18. That all laws and parts of laws, general, local or special in conflict with the provisions of this act, be and the same are hereby repealed.

Sec. 18 1-2. That the consent of the State of Alabama be and is hereby given to the acquisition by the United States by purchase or gift or by condemnation according to law of such land in Alabama as in the opinion of the Federal Government may be needed for the establishment of such a National Forest Reserve in this region; provided that the State shall retain a concurrent jurisdiction with the United States in and over such lands so far that civil process in all cases and such criminal process as may issue under the authority of the State against any person charged with a commission of any crime without or within said jurisdiction, may be executed thereon in like manner as if this act had not been passed. In all condemnation proceedings the right to the Federal Government shall be limited to the specific objects set forth by the laws of the United States in regard to forest reserves. That power is hereby conferred on Congress to pass such laws as it may deem necessary to the acquisition as herein provided for incorporation in said National Forest Reserve, such forest covered lands lying in Alabama as in the opinion of the Federal Government may be needed. That power is hereby conferred upon Congress to pass such laws and to make or provide for the making of such rules and regulations of both civil and criminal nature, and provide punishment for violation thereof as in its judgment may be necessary for the management, control and protection of such lands as may from time to time be acquired by the United States under the provisions of this act.

Sec. 19. That this act shall take effect upon its passage and approval by the Governor.

Approved Nov. 30, 1907.



## AN ACT

To Amend An Act Entitled, "An Act to Amend an Act Entitled, 'An Act to Raise Revenue for the Support of the State Government,' Approved Twenty-Second Day, April, 1927, so as to Repeal the License Tax on Sporting Goods, Cut Glass, Etched Glass, Art Glass, and Twenty-Two Caliber Cartridges and to Provide a License Tax on Soft Drinks, Admissions, Contractors, Ammunition, Candy, Playing Cards, Manufactured Tobacco Products and Chain Stores and to Levy a Tax on Documents, for the Support of the State Government, Same Being Act Number 574, Acts of 1928, Approved March 10, 1928.

**Section 1.** BE IT ENACTED by the General Assembly of the State of South Carolina: That paragraph 3 of Section 6 of an Act entitled, "An Act to Amend an Act Entitled, 'An Act to Amend An Act to Raise Revenue for the Support of the State Government,' approved Twenty-second day of April, 1927, so as to repeal the License Tax on Sporting Goods, Cut Glass, Etched Glass, Art Glass, and Twenty-Two Caliber Cartridges, and to provide for License Tax on Soft Drinks, Admissions, Contractors, Ammunition, Candy, Playing Cards, Manufactured Tobacco Products and Chain Stores and to Levy a Tax on Documents, for the Support of the State Government," be stricken out and the following inserted in lieu thereof:

"Clerks of Court and Register Mesne Conveyance shall not record any conveyance or other instrument which may be taxable under the provisions of this Act without said conveyance or other taxable instrument having attached thereto the revenue stamps required by the provisions of this Act and all conveyance or other taxable instruments shall have set forth in and as a part of said conveyance or other taxable instrument the true, full and complete consideration thereof, paid or to be paid, delivered or to be delivered, and such instrument shall not be recorded unless such true, full and complete consideration is set forth therein. Any Clerk of Court or Register Mesne Conveyance who shall record any deed or other taxable instrument either without the proper revenue stamps affixed thereto or without a statement therein showing the true, full and complete consideration, shall be deemed guilty of a misdemeanor, and, upon conviction, shall pay a fine of not less than Ten (\$10.00) Dollars, nor more than One Hundred (\$100.00) Dollars for each offense. PROVIDED, That

the South Carolina Tax Commission shall have power to remit the said penalty in part or in whole. PROVIDED, further, that if any deed or other taxable instrument is presented for recording to any Clerk of Court or Register Mesne Conveyance without showing the true, full and complete consideration therein, the Clerk of Court or Register Mesne Conveyance shall record the same only upon the receipt of an affidavit, executed by a responsible person connected with the transaction and showing such connection setting forth the true, full and complete consideration thereof, paid or to be paid and revenue stamps shall be affixed to the deed or other taxable instrument, in accordance with the value shown in the affidavit. The Clerk of Court or Register Mesne Conveyance shall file all such affidavits in his office. So that said section when so amended and re-enacted shall read as follows:

**Section 2.** Section 6: The South Carolina Tax Commission shall administer and enforce the taxes imposed by this Act. It shall have the power to enter upon the premises of any taxpayer and to examine or cause to be examined by any agent or representative designated by it for that purpose, any books, papers, records, or memoranda bearing upon the amounts of taxes payable and to secure other information directly or indirectly concerned in the enforcement of this Act. County Treasurers and other County officers, designated by the Tax Commission, shall assist in the administration of this Act by distributing regulations, giving information, selling stamps, reporting violations of the Act, and in other ways not inconsistent with their respective offices, to the extent and in the manner required by regulations of the Tax Commission. Any person, firm, or corporation subject to this tax, engaging in or permitting such practices as are prohibited by regulations of the Tax Commission or in any other practice which makes it difficult to enforce the provisions of this Act by inspection, or if any person, firm or corporation, agent or officer thereof who shall upon demand of any officer or agent of the South Carolina Tax Commission, refuse to allow full inspection of the premises or any part thereof or who shall hinder or in anywise delay or prevent such inspection when demand is made therefor, shall be deemed to be guilty of a misdemeanor, and shall, upon conviction, be fined not more than Two Hundred (\$200.00) Dollars for each offense, or imprisonment for a period not exceeding Sixty (60) days, or both, in the discretion of the court.

Clerk of Court and Register Mesne Conveyance shall not record any conveyance or other instruments which may be

taxable under the provisions of this Act without said conveyance or other taxable instrument having attached thereto the revenue stamps required by the provisions of this Act and all conveyances or other taxable instruments shall have set forth in and as a part of said conveyance or other taxable instrument the true, full and complete consideration thereof, paid or to be paid, delivered or to be delivered, and such instrument shall not be recorded unless such true, full and complete consideration is set forth therein. Any Clerk of Court or Register Mesne Conveyance who shall record any deed or other taxable instrument either without the proper revenue stamps affixed thereto or without a statement therein showing the true, full and complete consideration, shall be deemed guilty of a misdemeanor, and, upon conviction, shall pay a fine of not less than Ten (\$10.00) Dollars, nor more than One Hundred (\$100.00) Dollars, for each offense: PROVIDED, That the South Carolina Tax Commission shall have the power to remit the said penalty in part or in whole. PROVIDED, further, that if any deed or other taxable instrument is presented for recording to any Clerk of Court or Register Mesne Conveyance without showing the true, full and complete consideration therein, the Clerk of Court, or Register Mesne Conveyance shall record the same only upon the receipt of an affidavit executed by a responsible person connected with the transaction and showing such connection setting forth the true, full and complete consideration thereof, paid or to be paid and revenue stamps shall be affixed to the deed or other taxable instrument, in accordance with the value shown in the affidavit. The Clerk of Court or Register Mesne Conveyance shall file all such affidavits in his office.

That the administration of this Act is vested in the South Carolina Tax Commission, which shall prescribe rules and regulations pertinent to the enforcement of this Act.

**Section 2-A.** PROVIDED, That when any instrument shall have been recorded it shall be presumed that all requirements of law affecting the title to the property so conveyed have been complied with.

**Section 3.** All Acts or parts of Acts inconsistent herewith are hereby repealed.

**Section 4.** This Act shall take effect immediately upon its approval by the Governor.

Approved April 7, 1930.

# AN ACT

To Amend Act No. 574 of the Acts of 1928, of the General Assembly of South Carolina, Entitled "An Act to Amend an Act Entitled 'An Act to Raise Revenue for the Support of the State Government,' Approved Twenty-Second Day, April, 1927, so as to Repeal the License Tax on Sporting Goods, Cut Glass, Etched Glass, Art Glass, and Twenty-Two Caliber Cartridges and to Provide for a License Tax on Soft Drinks, Admissions, Contractors, Ammunition, Candy, Playing Cards, Manufactured Tobacco Products and Chain Stores and to Levy a Tax on Documents, for the Support of the State Government," so as to Provide for a Tax on Certain Candies, to Refund Certain Taxes on Certain Milk Drinks Used by Schools, to Require Wholesale Dealers of Soda Fountain Syrup, to Fix South Carolina Revenue Stamps to the Containers of Said Syrup, to Require Cancellation of Stamps Used on Cigar and Chewing Tobacco Containers, and to Provide for an Annual License Tax on Certain Vending Machines.

**Section 1.** BE IT ENACTED by the General Assembly of the State of South Carolina: Amend Act Number 574, Section 7, Sub-section 8, on Page 1099 by striking out the words "eighty (80c) cents" and inserting in lieu thereof the words "fifty (50c) cents," so that the said sub-section when so amended, and re-enacted, shall read as follows:

"Upon all candy retailing at fifty (50c) cents per pound and above, one (1c) cent for each ten (10c) cents or fraction of the retail price: PROVIDED, That individual factory wrapped packages of candy retailing for ten (10c) cents, or less, shall not be taxable."

**Section 2.** Amend Act Number 574, Section 14, Sub-section (b) on page 1121, by adding at the end of said Section the following proviso: "PROVIDED, That the Tax Commission shall refund to dairies the tax paid on all milk drinks sold direct to schools and dispensed upon school premises for lunches of pupils; refund to be made in accordance with rules and regulations promulgated by the Tax Commission," so that said Sub-section (b) when so amended and re-enacted shall read as follows:

"(b) REFUND FOR STAMPS OR CROWNS SOLD TO U. S. GOVERNMENT.—That any soft drinks upon which soft drinks license tax stamps, or soft drinks license

tax crowns have been affixed that are sold to the United States Government, for army, navy or marine purposes, and which shall be shipped from a point within this State to a place which has been lawfully ceded to the United States Government, for army, navy or marine purposes, or which shall be sold and delivered to ships belonging to the United States Navy, for distribution and sale to members of the military establishments only, or sold and delivered to ships regularly engaged in foreign or coast-wide shipping between points in this State and points outside this State, shall be refunded to the seller upon proof that such goods, wares, or merchandise, have been sold and shipped, or delivered. Proof of such sale or delivery and refund may be made in like manner, as the same is made in cases of sales of such goods to merchants outside the State: PROVIDED, The South Carolina Tax Commission may promulgate regulations to prevent any abuse of the provisions contained in this paragraph and the one next preceeding: PROVIDED, That the Tax Commission shall refund to dairies the tax paid on all milk drinks sold direct to schools and dispensed upon school premises for lunches of pupils; refund to be made in accordance with rules and regulations promulgated by the Tax Commission."

**Section 3.** Amend Act Number 574, Section 12, Subsection (a), Paragraph 3, on page 1117, by striking out all of said paragraph headed " STAMPS AFFIXED BY RETAILERS—DUPLICATE INVOICE REQUIRED," and insert in lieu thereof, the following:

"The soft drinks license tax stamps above provided shall be affixed to each individual container of said syrups by wholesalers, manufacturers, jobbers, or distributors within seventy-two (72) hours after such syrups are received by them, or retailers within twenty-four (24) hours after such syrups are received by them: PROVIDED, That the containers of all syrups must be stamped before any of said syrups are used in the making of soft drinks: PROVIDED, HOWEVER, That all retail dealers in soft drinks, purchasing or receiving syrups from without the State, whether the same shall have been ordered through a wholesaler or jobber within the State, and/or by drop shipment, and/or otherwise, shall within five (5) days after receipt of same, mail a duplicate invoice of all such purchases, or receipts, to the South Carolina Tax Commission. Failure to furnish such duplicate invoice as required shall be deemed a misdemeanor, and, upon conviction, shall be fined not less than Twenty (\$20.00) Dollars, nor more than One Hundred (\$100.00) Dollars, or imprisoned for a period not exceeding thirty (30) days for each offense.





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